

**Sudbury Finance Committee
Virtual Meeting Minutes
February 10, 2021**

ATTENDANCE

Members of the FinCom present for the Virtual Meeting were: Co-Chair, Eric Poch, Co-Chair Scott Smigler, Susan Berry, Ronald Brumbach, Howard Feng, Michael Joachim, and Jean Nam

ABSENT: Sonny Parente

ALSO PRESENT

Dennis Keohane, Finance Director/Treasurer-Collector, Brad Crozier, Superintendent of Sudbury Public Schools, Donald Sawyer, Director of Business and Finance, Silvia Nerssessian, Chair, Sudbury School Committee, Meredith Gerson, Vice-Chair, Sudbury School Committee and Sudbury School Committee members Maggie Helon and Sarah Troiano, and Jennifer Roberts, Vice-Chair of the Select Board.

CONVENE:

Co-Chair Eric Poch called the meeting to order at 7:02 p.m. Co-Chair Poch roll called members of the FinCom present at the February 10, 2021, Virtual Meeting.

ITEM 1: Open the Meeting

- **Welcome and Member Roll Call**

- **Opening Remarks (Co-Chairs)**

Co-Chair Smigler stated that a budget folder has been created on Google Drive for all the budget related files which will be linked to all of the agendas going forward. He added that a lot of the files have been shared with the Town and will be shared on the Sudbury FinCom website.

Co-Chair Poch stated that materials have been received from the Town late this afternoon and have been added to the budget book.

ITEM 2: Public Comment

There were no public comments.

ITEM 3: Sudbury Public Schools Budget Hearing

Co-Chair Smigler opened this item for discussion. He expressed his appreciation to Superintendent Crozier for the collaborative efforts of the SPS community and for taking the time to answer FinCom's questions. Co-Chair Smigler yielded the floor to Michael Joachim to introduce members of SPS. Mr. Joachim welcomed Superintendent Crozier and Don Sawyer, Director of

Business and Finance. Mr. Joachim stated that also present at this meeting are Silvia Nersessian, Chair of the Sudbury School Committee, Meredith Gerson, Vice-Chair, Maggie Helon, and Sarah Troiano. Mr. Joachim expressed his appreciation to Superintendent Crozier and members of the Sudbury School Committee for their cooperation throughout the budget process.

Superintendent Crozier expressed his appreciation for the opportunity to share with the FinCom and the community what SPS is doing this year and what is planned for next year. He stated he is happy to answer questions and to share the goals of the Sudbury Public Schools FY22 Budget.

Superintendent Crozier summarized priorities that support students, academics, Social Emotional Learning (SEL), staffing technology, and enrollment. He stated that the budget was developed for in-person learning because he is optimistic that when school opens in the Fall it will be for in-person learning.

Superintendent Crozier responded to enrollment questions. He stated that the SPS FY22 budget was developed with the NESDEC enrollment projection number of 2540 students in mind as well as qualitative data received from local private schools and preschools. Superintendent Crozier noted that when enrollment projections are submitted to NESDEC, information on proposed additional housing for the Town of Sudbury is given to them as well.

Superintendent Crozier responded to questions on the Tiered General Ed Services per District Assessment/Review. He stated that the District has different assessments that it uses, and the results identify students who need Tier II Intervention. He added that the FY22 budget includes several interventions and salary positions to address Tier II Intervention needs at the elementary and middle school level.

Superintendent Crozier responded to the details driving the 9+% increase in the need for instructional leadership, and instructional materials, equipment, and technology. He noted that this has been a need that has been identified for several years and has become acute in a year that has required an expansion in devices and subscriptions as well as a need to hire an Assistant Director of Technology.

FinCom engaged with Don Sawyer and Superintendent Crozier in a line-item review of the FY22 Budget by Object Code that has increased or decreased by more than 10%.

Don Sawyer responded to Susan Berry's questions on what assumptions he uses to make three-year projections. He stated

that the forecast includes the current positions, and upcoming new positions which are extended forward by three years with the current contracts, and step levels.

Superintendent Crozier responded to questions regarding comparisons to comparable school districts regarding pupil spending and student/FTE ratios with SPS ranking towards the bottom of the list in terms of funding per pupil. Superintendent Crozier stated that Sudbury has been recognized for many years as having high levels of student performance. He stated that Sudbury focuses its funding on the core educational programming and other districts may have expanded beyond the core academic programming especially at the high school level and this is where there might be differences in per-pupil spending. He addressed educator turnover and stated that it is not related to per-pupil spending. He added that a lot of times the per-pupil and staff salary is driven by the experience of the staff.

The conversation continued with a discussion on the Reconciliation Spreadsheet. Superintendent Crozier responded to questions on funding COLA for FY22. He stated that he would need to look internally within the current budget or request additional budget funding. He added that if he needed to do this it would be after collective bargaining is settled.

Don Sawyer responded to the question on why steps and lanes increase is 50% higher in FY22 compared to FY21. He explained the increase in the personnel line beyond the steps and lanes and COLA of the prior year and described the new positions that account for the increase.

He explained how the Revolving Funds work. He noted that they are anticipated funds for self-sustaining programs. Mr. Sawyer also explained that regarding the General Education Transportation Bus Fees 2/3 of this expended through the Operating Budget and 1/3 is expended through the Revolving Account.

Mr. Sawyer responded to questions on Federal Grants and FTE count. He stated that Title IV is included on the Reconciliation Spreadsheet but not in the budget book. He added that he does not anticipate receiving the grant in FY22.

The discussion continued with a conversation on the Multiyear Data Comparison Spreadsheet. Superintendent Crozier explained the need for three new custodial FTEs in the FY22 budget. He added that he will maintain these positions in FY23, FY24, and FY25.

The FinCom engaged in a lengthy discussion with Superintendent Crozier, Don Sawyer, and members of the Sudbury School Committee on the recording of the number of out-of-district students. It was noted that the line item account budget does not change after the final budget revision each August. Out-of-district student enrollment costs were discussed in-depth as well as an in-depth discussion on how future out-of-district tuition is projected, Circuit Breaker carryover, and reimbursements.

The discussion continued with a conversation on capital. Superintendent Crozier responded to questions on the design criteria for creating accessible access between the upper and lower playground at Loring Elementary School. Superintendent Crozier stated that the design criteria create a path from the school to the new lower accessible playground that is ADA compliant. He added that he will send the schematic design from the architect to FinCom.

Mr. Sawyer responded to Jean Nam's question regarding a spreadsheet that provides an overview of assets and investments as well as an assessment on their condition and estimates of maintenance or replacement costs over the next five years similar to that of L-S. Mr. Sawyer stated that SPS does not have a capital plan specific to SPS. Jean Nam commented the taxpayers need to understand what the SPS capital needs are within the next five years.

Co-Chair Smigler stated that it would be helpful if SPS could review the Town's final capital plan and determine if it reflects what the SPS needs are over the next five years.

Superintendent Crozier responded to Ron Brumback's question on items that SPS would have liked to have included in the FY22 budget but was not approved. Superintendent Crozier stated that he put forward two items that did not get approved.

The discussion continued with a conversation on several general questions. Superintendent Crozier responded to questions on student performance this year compared with previous years. He stated that it is too early to answer this question definitively. He stated that SPS has identified a projected need for Tier 2 general education services, additional compensatory special education services, and a need for continued support for students learning in a remote model. He added that given the challenges of learning during a pandemic that there will be an increase in student supports. Superintendent Crozier also summarized the benefits of Pool Testing and responded to questions on funding for additional Pool Testing. A general discussion followed.

Co-Chair Poch opened this portion of the meeting to Public Comment. Co-Chair Poch recognized Manish Sharma.

Mr. Sharma presented questions related to COVID reimbursement, CARES Act and other federal grants, technology rebates, more information on instructional leadership, and questions on the variance on the multiyear datasheet.

ITEM 4: Updates from Town Manager and Finance Director

- **State Guidance, Numbers validated (State Aid, E&D, etc.), Tax Classification, Quarterly financial reporting, other relevant updates.**

Co-Chair Smigler opened this item for discussion and welcomed Dennis Keohane. Co-Chair Smigler asked about a timeframe on Free Cash Certification. Mr. Keohane stated that he is expecting Free Cash to be certified within two weeks.

ITEM 5: General Business

- **Approve Meeting Minutes**

This item was tabled to the next FinCom meeting.

- **Budget Transfers**

There were no Budget Transfers.

- **Membership (interview and vote to fill vacant seat)**

The Town has reposted the vacancy. Co-Chair Eric Poch stated that he has reached out to Town Counsel and the Town Moderator and the consensus is that FinCom is obligated to continue the search and actively pursue filling its roster.

- **Liaison Reports**

Co-Chair Smigler reported that the Select Board has voted to change the outdoor meeting dates. He stated that May 22 and 23 are the target dates and June 12 and 13 are backup dates. Co-Chair Smigler stated that the new sub-committee established for Financial Policy and Capital held their first meeting. He added that the meetings are public and are recorded on Sudbury TV.

Co-Chair Poch stated that he attended the sub-committee on Financial Policy and Capital as well. He stated that it was a policy versus procedure type discussion. He encouraged members to attend the meetings.

- **Calendar Review**

Co-Chair Smigler updated the Committee on changes to the Joint Meeting with the Select Board on February 23. He stated that this meeting will include a capital item

discussion and later in the meeting, the Town Manager will present the FY22 budget to the Select Board.

Co-Chair Smigler also stated that FinCom is scheduled to meet with the Select Board on March 16 to report on the FinCom recommendations on the FY22 budget and capital. FinCom will add a March 1 meeting and prioritize the budget and report on any warrant articles that the FinCom does not agree with.

- **Future Agenda Items**

Ronald Brumback stated that he would like to see a future agenda item on how to better manage Google docs files.

Co-Chair Smigler took a moment to receive a comment from Jennifer Roberts, Vice-Chair of the Select Board. Ms. Roberts stated that the Annual Town Meeting is the first Monday of May which is May 3rd, with COVID back-up dates of May 22 and 23, and additional back-up of June 12 and 13.

ITEM 6: Vote to update Finance Committee Roles and Operating

Co-Chair Smigler opened this item for discussion. Jean Nam stated that there were a couple of questions on general policy, and she made suggestions on how to move forward with those questions. A general discussion ensued on how to move forward.

ITEM 7: FY22 Budget Update and Discussion

- **FY22 Budget**

A discussion took place regarding follow-up questions for L-S and SPS in preparation for the Budget Hearing with the Town.

- **Review Structure Document for FinCom Report to Warrant**

Co-Chair Smigler stated that Ron Brumback did an excellent job with preparing the finance section of the warrant. Co-Chair Poch stated that he will work with Mr. Brumback and Howard Feng on this document. A discussion followed on additional suggestions to the documents.

ITEM 8: Public Comment

There were no public comments.

ITEM: Adjournment

Motion and Vote:

Susan Berry moved, and Ronald Brumback seconded the motion that the February 10, 2021, Finance Committee meeting be adjourned at approximately 10:52 p.m.

Roll call vote:

**Scott Smigler, yes; Howard Feng, yes; Susan Berry, yes;
Ronald Brumback, yes; Michael Joachim, yes; Jean Nam, yes;
and Eric Poch, yes.**

The motion carried. The vote was unanimous.

*The next scheduled meeting of the Finance Committee is Monday,
February 22, 2021, at 7:00 p.m.*

Submitted by Cheryl Gosmon